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**ELLIOTT & COOPER LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**ELLIOTT & COOPER LIMITED**  
**REGISTERED NUMBER: 09027072**

**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2021**

	Note	30 September 2021 £	31 March 2020 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	4	105,027	54,813
Cash at bank and in hand	5	5	106
		<u>105,032</u>	<u>54,919</u>
Creditors: amounts falling due within one year	6	(113,256)	(139,507)
<b>Net current liabilities</b>		<u>(8,224)</u>	<u>(84,588)</u>
<b>Total assets less current liabilities</b>		<u>(8,224)</u>	<u>(84,588)</u>
<b>Net liabilities</b>		<u><u>(8,224)</u></u>	<u><u>(84,588)</u></u>
<b>Capital and reserves</b>			
Called up share capital	7	100	100
Profit and loss account		(8,324)	(84,688)
		<u><u>(8,224)</u></u>	<u><u>(84,588)</u></u>

**BALANCE SHEET (CONTINUED)**  
**AS AT 30 SEPTEMBER 2021**

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The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

.....  
**Mr M J Cooper**  
Director

.....  
**Mr K P Elliott**  
Director

Date: 17 March 2022

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

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**1. General information**

Elliott & Cooper Limited, company number 09027072 is a private company, limited by shares and incorporated in England and Wales. The registered office is 1 Edison Court, Ellice Way, Wrexham Technology Park, Wrexham LL13 7YT.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Going concern**

These Accounts have been prepared on a going concern basis, on the understanding that the shareholders will continue to financially support the company.

**2.3 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Sale of goods**

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

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**2. Accounting policies (continued)**

**2.4 Interest income**

Interest income is recognised in profit or loss using the effective interest method.

**2.5 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.6 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.7 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.8 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**3. Employees**

The average monthly number of employees, including directors, during the period was 2 (2020 - 3).

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ELLIOTT & COOPER LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

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4. Debtors

	30 September 2021 £	31 March 2020 £
Trade debtors	83,000	-
Other debtors	22,027	54,813
	<u>105,027</u>	<u>54,813</u>

5. Cash and cash equivalents

	30 September 2021 £	31 March 2020 £
Cash at bank and in hand	5	106
	<u>5</u>	<u>106</u>

6. Creditors: Amounts falling due within one year

	30 September 2021 £	31 March 2020 £
Corporation tax	16,115	-
Other taxation and social security	2,412	527
Other creditors	92,889	136,907
Accruals and deferred income	1,840	2,073
	<u>113,256</u>	<u>139,507</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

7. Share capital

	30 September 2021 £	31 March 2020 £
<b>Allotted, called up and fully paid</b>		
100 (2020 - 100) Ordinary Shares shares of £1.00 each	<u>100</u>	<u>100</u>

8. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £NIL (2020: £1,951). No contributions remained outstanding at the balance sheet date.

9. Transactions with directors

At the period end, there were no balances outstanding in respect of directors loans (2020:£49,583). No interest was charged on the loan and the balances were repayable on demand.

10. Related party transactions

Included in other creditors is a loan from a related company amounting to £92,889 (2020: £136,908) which was the maximum amount outstanding during the period. No interest is being charged on the loan and there is no fixed date for repayment.

Included in other debtors are loans to related companies amounting to £5,229 (2020: £5,229) which was the maximum amount outstanding during the period. No interest is being charges on the loans and there is no fixed date for repayment.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.